

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

State Police Commission  
State of Louisiana  
Baton Rouge, Louisiana

March 15, 2000



***Financial and Compliance Audit Division***

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***Daniel G. Kyle, Ph.D., CPA, CFE***  
***Legislative Auditor***

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**Daniel G. Kyle, Ph.D., CPA, CFE**

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**STATE POLICE COMMISSION  
STATE OF LOUISIANA  
Baton Rouge, Louisiana**

**Management Letter  
Dated February 24, 2000**

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

**March 15, 2000**



OFFICE OF  
**LEGISLATIVE AUDITOR**  
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February 24, 2000

**STATE POLICE COMMISSION**  
**STATE OF LOUISIANA**  
Baton Rouge, Louisiana

As part of our audit of the State of Louisiana's financial statements for the year ended June 30, 2000, we conducted certain procedures at the State Police Commission. Our procedures included (1) a review of the commission's internal controls; (2) tests of financial transactions for the years ending June 30, 2000, June 30, 1999, and June 30, 1998; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ending June 30, 2000, June 30, 1999, and June 30, 1998.

The Annual Fiscal Reports of the State Police Commission were not within the scope of our procedures, and, accordingly, we express no opinion or any other form of assurance on these reports. The commission's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

Our procedures included interviews with management personnel and selected commission personnel. We also evaluated selected documents, files, reports, systems, procedures, and policies as we considered necessary.

We found no matters that required disclosure in this report.

This report is intended for the information and use of the commission and its management. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in black ink, reading "Daniel G. Kyle". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Daniel G. Kyle, CPA, CFE  
Legislative Auditor

CCR:THC:RCL:ss

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